

UNITED STATES MARINE CORPS
Financial Management School
Marine Corps Combat Service Support Schools
PSC Box 20041
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FBTC 0204
Jan 2000

STUDENT OUTLINE

SABRS FINANCIAL DATA ELEMENT CODES

1. LEARNING OBJECTIVES:

a. TERMINAL LEARNING OBJECTIVE: Given the requirement to construct accounting/appropriation data, construct accounting/appropriation data to ensure funds are obligated against the proper appropriation in accordance with DFAS-CL (NAVSO P) 1000.2M. (3451.2.6)

b. ENABLING LEARNING OBJECTIVES:

(1) With the aid of references and given an authorization scenario, construct a Fund Control Key record in accordance with SABRS Users Manuals. (3451.2.6d)

(2) With the aid of references and given a list of expenses, construct a Financial Information Pointer in accordance with SABRS Users Manuals. (3451.2.6h)

OUTLINE:

PART ONE

1. SABRS FUND CONTROL KEY.

a. From previous classes, we have learned that the Marine Corps receives congressionally approved funding from the U.S. Treasury via the Department of the Navy. To record this funding into our accounting system, we use the data elements contained within the SABRS Fund Control Key. The purpose of the SABRS Fund Control Key is to (1) ensure that funds are used exclusively for purposes authorized, and (2) ensure that obligations and expenditures do not exceed the amounts authorized. Data element codes of the Fund Control Key identify who authorized funding for whom and for what. In a bit, we will discuss each data element in detail, but first, let's take a look at how the Fund Control Key is structured.

b. In Figure (1), note that the SABRS Fund Control Key is divided into seven levels. Each level represents a step downward in the fund flow process. Levels one through five are called the Fund Control Authorization Key and levels six and seven are called the Fund Control Spend Key. Do not be confused by the word "Spend" in the phrase Fund Control Spend Key. All seven levels are used to

record authorization transactions into SABRS. Levels six and seven got the name Fund Control Spend Key because a SABRS Fund Control Key transaction (authorization record) must exist at least at the six level before spending transactions can be manually entered into SABRS. The key concept to remember here is Fund Control and the levels that constitute Fund control. As authorizations are passed down the chain of command, each link in the chain must establish a Fund Control Key record in SABRS before their subordinate units can access the funding. SABRS Fund Control Key levels are further outlined as follows:

(1) Level 1 – Departmental level Fund Control Authorization recorded by Defense Finance and Accounting Service (DFAS) for HQMC. Level 1 records are used to record amounts deposited in the U.S. Treasury by Office of Management and Budget (OMB) to the Marine Corps (via the DON) for specific appropriations. At this level, appropriations are further broken into quarterly authorizations. For example, an Operation and Maintenance, Marine Corps (O&M,MC) Treasury Warrant is established to record the entire fiscal year's 1106 appropriation, then subsequently divided into quarterly segments.

(2) Level 2 – Departmental level Fund Control Authorization recorded by Defense Finance and Accounting Service (DFAS) for HQMC. Level 2 records are established to record quarterly amounts of specific appropriations broken down by Budget Activity. For example, the 1106 appropriation that was discussed above, is divided between Budget Activity 1 (Operating Forces), Budget Activity 3 (Training and Recruiting), and Budget Activity 4 (Administration and Service-Wide Activities).

(3) Level 3 – Departmental level Fund Control Authorization recorded by Defense Finance and Accounting Service (DFAS) for HQMC. Level 3 records are used to record Departmental-level distributions of the authorized apportionments (funds) and to process allocations to responsible agencies. At this level, authorizations are further broken down by Activity Group and Sub-Activity Group. For example, authorized funds in Budget Activity 1 for the 1106 appropriation are divided between Activity Group 1A (Expeditionary Forces) and Activity Group 1B (USMC Pre-positioning) and passed to the responsible activity.

(4) Level 4 – HQMC level Fund Control Authorization recorded by HQMC to record allotments or operating budgets for Allotment Recipient IDs. For example, HQMC takes a portion of its 1106 appropriation and establishes an OPBUD for Commander Marine Forces Atlantic.

(5) Level 5 – Allotment Recipient level Fund Control Authorization recorded by Allotment Recipient to pass funding to a Sub-Allotment Recipient. For example, Marine Forces Atlantic establishes a Sub-OPBUD for II MEF for a portion of its 1106 funds.

(6) Level 6 – Work Center ID (WCI) level; recorded by Sub-Allotment Recipient or Sub-OPBUD holder. Initiated by Sub-Allotment/Sub-OPBUD holder to establish authority (funds) at the Work Center ID. For example, II MEF establishes an authorization for the 9th MEU by passing a portion of its 1106 funds.

(7) Level 7 – Budget Execution Activity (BEA)/Budget Execution Sub-Activity (BESA) level; recorded by Work Center ID. Initiated by WCI to establish authorization authority at the BEA/BESA. For example, 9th MEU establishes an authorization for one of its BEAs.

Figure (1) SABRS FUND CONTROL KEY (AUTHORIZATION/SPENDING)

Figure (1) SABRS FUND CONTROL KEY (AUTHORIZATION/SPENDING)																				
LEVEL 1	BASIC SYM	DEPT CODE	FISCAL YEAR	FY FULL																
LEVEL 2	BASIC SYM	DEPT CODE	FISCAL YEAR	FY FULL	*BUD ACTY CODE															
LEVEL 3	BASIC SYM	DEPT CODE	FISCAL YEAR	FY FULL	*BUD ACTY CODE	SUB HEAD	MAJ RSC	RON	FUND- FUNC	BASIC- SYM- SPONS										
LEVEL 4	BASIC SYM	DEPT CODE	FISCAL YEAR	FY FULL	*BUD ACTY CODE	SUB HEAD	MAJ RSC	RON	FUND- FUNC	BASIC - SYM - SPONS	BUR- CTRL- NO	MCC RECIP ID	ALLOT- RECIP- ID	SPEC INTR CODE	ACCTNG INSTALL					
LEVEL 5	BASIC SYM	DEPT CODE	FISCAL YEAR	FY FULL	*BUD ACTY CODE	SUB HEAD	MAJ RSC	RON	FUND- FUNC	BASIC - SYM - SPONS	BUR- CTRL- NO	MCC RECIP ID	ALLOT- RECIP- ID	SPEC INTR CODE	ACCTNG INSTALL	SUB ALLOT RECIP ID	SUB ALLO TMEN T			
LEVEL 6	BASIC SYM	DEPT CODE	FISCAL YEAR	FY FULL	*BUD ACTY CODE	SUB HEAD	MAJ RSC	RON	FUND- FUNC	BASIC SYM - SPONS	BUR- CTRL- NO	MCC RECIP ID	ALLOT- RECIP- ID	SPEC INTR CODE	ACCTNG INSTALL	SUB ALLOT RECIP ID	SUB ALLO TMEN T	WORK CTR ID		
LEVEL 7	BASIC SYM	DEPT CODE	FISCAL YEAR	FY FULL	*BUD ACTY CODE	SUB HEAD	MAJ RSC	RON	FUND- FUNC	BASIC SYM - SPONS	BUR- CTRL- NO	MCC RECIP ID	ALLOT- RECIP- ID	SPEC INTR CODE	ACCTNG INSTALL	SUB ALLOT RECIP ID	SUB ALLO TMEN T	WORK CTR ID	BUD EXEC ACTY	BUD EXEC SUB ACTY

Note: Items in bold are required fields when inputting Fund Control Authorization and Fund Control Spend Keys into SABRS.

2. SABRS FUND CONTROL KEY DATA ELEMENT CODES.

a. You are already familiar with most of the data elements that make up the SABRS Fund Control Key because we have discussed them in previous classes. The Fund control Key combines Organizational Elements (i.e., Work Center ID) with the key data elements of the Accounting Classification Code (i.e., Basic Symbol/Subhead) to control Marine Corps funds. These keys are the instruments used to ensure fund control for Marine Corps funds. The Fund Control Key consists of alphanumeric data elements that are contained in 20 fields. Only 12 of these fields consistently require data input when entering fund control records into SABRS. Listed below, in order of precedence, are the data fields that make up the SABRS Fund Control Key.

(1) Basic Symbol (BSYM). A 4-digit alphanumeric field that identifies the specific appropriation or account symbol assigned by Treasury (i.e., 1106 = O&M,MC). (See Student handout 0202, for a complete list of Basic Symbols).

(2) Department Code (DEPT CODE). A 2-digit numeric field that identifies the governmental department to whom funds are appropriated (i.e., 17 = Department of the Navy/Marine Corps).

(3) Fiscal Year (FY). An 8-digit numeric field that identifies the beginning and ending period of fund availability for obligation purposes. For example, 19992001 for Basic Symbol 1109 indicates that the related funds were appropriated by congress for the fiscal year 1999 with a three-year period of obligation availability.

(4) Fiscal Year Full (FY-FULL). A 4-digit numeric field that identifies the twelve month period starting 1 October and ending 30 September that constitutes the official accounting period established by the Federal Government. It is the beginning year of the period of availability of funds for obligational purposes. If funds are appropriated by Congress for Fiscal Year beginning 1999 and ending 2001 the Fiscal Year full is 1999.

(5) Budget Activity (BA) Code. A 2-digit alphanumeric field that identifies the budget activity or budget program that reflects a force mission or a support mission within DoD for which funds are budgeted. Listed below are the budget activities applicable to the O&M,MC appropriation. (See Student Handout 0202, page 15, for instructions on how to construct a BA).

(a) BA ONE (01) = Operating Forces

(b) BA THREE (03) = Training and Recruiting

(c) BA FOUR (04) = Administration and Service-Wide Activities

(6) Subhead (SUBH). A 4-digit alphanumeric field which identifies charges and credits

made to the first level of an appropriation. The first two characters of the subhead designates the administering office and are derived from the last two characters of the major claimants unit identification code. For example, HQMC's (Major Claimant) unit identification code (UIC) is '00027', therefore the first two characters of the subheads administered by HQMC will be '27'. The third digit of the subhead relates to the Budget Activity (BA) that is specific to the appropriation under which the subhead falls. For example, if the Basic Symbol (BSYM) = 1106 and the BA = '01', then the 3rd digit of the SUBH = 'A' or 'B'. The last digit of the subhead is always '0' for the O&M,MC appropriation. (See Student Handout 0202 pages 11–14 for a list of subheads).

(7) Major Reimbursable Source Code (MAJ RSC). An optional single digit alphanumeric field which identifies the source(s) by general category, of the funds with which one activity is reimbursed for work, services, or goods furnished to another activity. Listed below are RSCs applicable to funded reimbursables.

- (a) RSC '1' = Marine Corps
- (b) RSC '3' = Other DoD
- (c) RSC 'E' = Outside DoD

(8) Reimbursable Order Number (RON). A 15-digit alphanumeric field that is a locally assigned number to identify a specific request for reimbursable work that has been accepted by a command. The RON is constructed in the same manner as the standard document number. This field is optional and used in conjunction with the MAJ RSC field.

(9) Funding Function (FUND-FUNC). A 2 to 8-digit alphanumeric field that is used to identify the purpose for which funds are intended. Funding functions are constructed differently for different appropriations. For the 1106 appropriation, the FUND-FUNC is a 4-digit code derived from Navy Activity Groups (AGs) and Sub-Activity Groups (SAGs). (See student handout 0202 pages 15 – 18 for a list of Navy AGs/SAGs). The 1st two digits are the AG and the last two digits are the SAG. For example, AG '1A' for Expeditionary Forces and SAG '4A' for Base Support is combined as funding function '1A4A' when dealing with funding for Expeditionary Forces Base Support.

(10) Basic Symbol Sponsor (BASIC-SYM-SPONS). An optional 6-digit alphanumeric field that identifies the unit that will become responsible for the total budget authority delegated to them from HQMC. *There is no overall Basic Symbol Sponsor for the 1106 appropriation* because there are several sponsors for the O&M, MC appropriation.

(11) Bureau Control Number (BCN). A 5-digit numeric field used to identify the holder of an appropriation. The BCN for the O&M,MC appropriation will be the UIC code assigned to the OPBUD or Sub-OPBUD authorization provided to your command. For example, III MEF's UIC (67438) appears as the BCN for the 3rd Marine Division, 3rd Force Service Support Group, and 1st Marine Aircraft Wing because III MEF is the Sub-OPBUD holder for all three major commands.

(12) Major Command Recipient ID (MCC-RECIP-ID). A 6-digit alphanumeric field that identifies the intermediate command receiving funds from the departmental level. The MCC-RECIP-ID is the UIC of the command receiving funds. Major Command Recipients are often referred to as "**OPBUD holders**". Commander, Marine Forces Atlantic (COMMARFORLANT), Commander, Marine Corps Logistics Bases, Marine Corps Recruit Depots, and Marine Corps Combat Development Command (MCCDC) are examples of Major Command Recipients.

(13) Allotment Recipient ID (ARI): A 6-digit alphanumeric code that identifies the installation/activity receiving funds from the Major Command Recipient. The ALLOT-RECIP-ID is the UIC of the activity receiving funds. Commander Marine Airbases Western Area (COMCABWEST) and Commander Marine Airbases Eastern Area (COMCABEAST) are examples of Allotment Recipients. Major Command Recipient ID's are also Allotment Recipient ID's when they pass funds to themselves (i.e., COMMARFORPAC is an ARI but acts as a SRI when it passes its own internal budget to itself).

(14) Special Interest Code (SPCL INT). An optional 2 to 3-digit alphanumeric code that identifies specific functions within the budgetary sub-division field (i.e., MWR, Health Care, Etc.) or other unprogrammed, highly visible issues (i.e., Desert Shield/Desert Storm).

(15) Accounting Installation (ACCTNG INSTALL). Sometimes referred to as the Authorized Accounting Activity (AAA), this 6-digit alphanumeric data element identifies the activity providing accounting services. To construct this code, add a zero '0' to the UIC of the activity performing the accounting. Inside the Continental United States (CONUS), DFAS, KC (067443) is cited as the ACCTNG INSTALL.

(16) Sub-Allotment Recipient ID (SRI). A 6-digit alphanumeric field that identifies the installation/activity receiving funds from the Allotment Recipient command.

(17) Sub-Allotment (SA). An optional single digit numeric field indicating authorization to use funds from an allotment issued by the service headquarters. The authorization is granted from the staff agency of the service headquarters that receives the primary allotment. This field is normally left blank when dealing with O&M, MC funds unless it is used to represent the sub-allotment number within the OPBUD in the accounting classification code.

(18) WORK CENTER ID (WCI): A Work Center ID is generally the first sub-division of an OPBUD or SubOPBUD. Each Work Center is assigned a 6-digit Work Center Identifier (WORK-CTR-ID) that identifies the installation/activity receiving funds from the suballotment recipient command or higher headquarters. Some examples of WCI's are Marine Divisions, Marine Air Wings, and Force Service Support Groups (FSSGs). These activities receive their operating funds directly from Suballotment Recipient Identifier holders and they are held financially responsible as subordinate to superior. An example is the MEF commander (SUB-ALLOT-RECIP-ID) passing funds to the Division, Wing, and FSSG commanders (WORK-CTR-ID) to operate their units.

Note: Refer to Student Handout 0202 (pages 8-10) for examples of MCC-RECIP-ID, ALLOT-RECIP-ID, ACCTNG INSTALL, SUB-ALLOTMENT RECIEPINT ID, and WORK CENTER ID relationships.

(19) BUDGET EXECUTION ACTIVITIES (BEA): Budget Execution Activities are sub-divisions of Work Center Identifiers. Each Budget Execution Activity is assigned a 2-digit code that identifies them as an organizational element designated by a Work Center planning to control a specific segment of funds. Legal responsibility for the proper use and management of the funds is retained by the OPBUD or SUBOPBUD. An example of a Budget Execution Activity is a battalion within a Division. The Division (WORK-CTR-ID) passes funds granted from the MEF commander (SubOPBUD holder, called a Suballotment Recipient) to a battalion commander (Budget Execution Activity) to cover the operating costs of running the day-to-day business of the battalion.

(20) BUDGET EXECUTION SUB-ACTIVITY (BESA): Budget Execution Sub-activities are sub-divisions of Budget Execution Activities. BESA's are established whenever detailed identification of costs below BEA is desired. Each BESA is assigned a 2-digit identifier that identifies the level in the financial management structure at which financial transactions are initiated. BESA's are the lowest organizational level to which funding is broken down in the Marine Corps. An example would be assigning companies (BESA's) within a battalion (BEA) to collect detailed costs of operating each company so the battalion can manage funds more effectively.

END PART ONE

PART TWO

OUTLINE:

1. ELEMENTS OF A FINANCIAL INFORMATION POINTER (FIP):

a. The FIP is a collection of data elements which serves as a key that collects and classifies funds by type of funds used and the purpose for which they were executed. When properly assigned, the data elements of the FIP provide valuable financial information that is used by financial managers throughout the Marine Corps. In SABRS, the FIP and its associated data elements are used to account for O&M,MC and O&M,MCR funds under the O&M Travel, Labor and Reimbursable Processes. A variant of the FIP is also used in the Spending Process of SABRS. Financial Information Pointers help determine

who within the command is spending funds,
what type of funds are being spent,
what was purchased,
the source of supply,
the costs of a specific project,
and what appropriation and subhead is being charged.

b. The FIP consists of 30 alpha/numeric characters contained in ten data fields. These fields, singularly or when arranged in various combinations, classify the appropriation used, the reason or purpose for which funds were spent, and who spent the money. Figure (2) below outlines the structure and elements of the FIP. Only fields (1) through (6) are mandatory fields. The other fields are optional depending upon the circumstances.

FIGURE (2) FINANCIAL INFORMATION POINTER									
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
MAC	FA	WC	FC	OC/SOC	CAC	BRC	JN/LU	RON	RBC
M99255	30	10	QJ	2110	0005	—	FY99	—	—

- (1) Major Activity Command (MAC) Code
- (2) Fund Administrator (FA) Code
- (3) Work Center (WC) Code
- (4) Fund Code (FC)
- (5) Object Class/Sub-Object Class Code (OC/SOC)
- (6) Cost Account Code (CAC)
- (7) Budget Reporting Code (BRC)
- (8) Job Order Number/Local Use Code (JNLU)
- (9) Reimbursable Order Number (RON)
- (10) Reimbursable Billing Code (RBC)

c. The elements that comprise the FIP are described as follows:

(1) MAJOR ACTIVITY COMMAND CODE (MAC): This is a six-digit code used to identify the command that has received funds through an OPBUD, SubOPBUD, or administratively has significant control and influence on the use of authorized funds within the command. The MAC identifies the unit electronically for accounting and reporting purposes. The MAC is constructed by using an "M" (Marine Corps) in position one, followed by the Unit Identification Code (UIC). UICs are unique five-digit codes, assigned to each unit within the Navy Department for identification purposes. All authorized UICs can be found in DFAS CL (NAVSO) P-1000-25. Examples of MACs are

- (a) M67001 - Commanding General, Marine Corps Base, Camp Lejeune,
- (b) M12000 - Commanding General, Second Marine Division, and
- (c) M99255 - Commanding Officer, 9th Marine Expeditionary Unit.

Note: The Financial Information Pointer MAC and the Fund Control Key Work Center ID (WCI) are synonymous terms. Both function to identify the unit receiving funds. The data elements contained in each code are identical.

(2) FUND ADMINISTRATOR CODE (FA): This is a two-digit code used to represent a sub-division of Major Activities/Commands. Fund Administrators are organizational elements designated by the Major Activity/Command to control a specific segment of authorized funds to accomplish assigned missions. The two-digit codes used to represent each Fund Administrator are determined and assigned within the local command. Activities normally assigned as Fund Administrators would be battalions within a division; squadron within a wing; facilities department within a base. Listed below are some of the FAs assigned under the 9th MEU.

- (a) 10 - BN ADP SUPPORT (S6)
- (b) 21 - SPECIAL SERV (MCCS)
- (c) 30 - CAMP UTILITY OPERATIONS (S4)
- (d) 31 - FACILITY SUPPORT CONTRACTS (S4)

Note: The Fund Administrator (FA) and the Budget Execution Activity (BEA) are synonymous terms. FA is an older term used in the FIP and BEA is a new term used in the Fund Control Spend Key.

(3) WORK CENTER (WC): This is a two-digit code used to represent a sub-division of a Fund Administrator. Work Centers are established whenever detailed identification of costs below the FA is desired. Work Centers are the lowest organizational level to which funding is broken down in the Marine Corps. **Do not confuse this term with the Work Center ID of the Fund Control Key.** Examples of MEU 9 Work Centers under Fund Administrator 30 (Camp Utility Ops) are

- (a) 10 - Electric,
- (b) 20 - Water,
- (c) 30 - Sewage,
- (d) 40 - Gas, and

(e) 50 – Garbage.

Note: The Work Center (WC) and the Budget Execution Sub-Activity (BESA) are synonymous terms. WC is an older term used in the FIP and BESA is a new term used in the Fund Control Spend Key.

(4) FUND CODE (FC): This is a two-digit code used to identify the appropriation, subhead, budget activity/sub-activity group, and program element number. Fund Codes are a short key that allows collection of information using two digits vice 23 digits (which would be required if the user had to key appropriation, subhead, etc.). Fund Codes are assigned by HQMC and are listed in MCO P7301.65 and MCO 7301.117. Alpha/alpha codes are used to identify annual appropriations, alpha/numeric codes are used to designate multiple year appropriations, and numeric/alpha codes are used to identify no-year appropriations

(5) OBJECT CLASS/SUBOBJECT CLASS CODES (OC/SOC): A four-digit code that classifies financial transactions in terms of the nature of the services or articles for which obligations are incurred. The first two digits identify the Object Class (type of expense being incurred such as supplies, equipment, civilian labor, etc.) and the last two digits define the Sub-object Class (source or specific nature of the services ordered such as "supplies are ordered from Army Stock items", "fuel being purchased is diesel", etc.). Object Class/Sub-object Class codes are listed in the SABRS data dictionary.

(6) COST ACCOUNT CODE (CAC): Cost Account Codes (CACs) are four-digit codes used to classify financial transactions according to their "purpose" and will also be used to identify uniformly the contents of management reporting requirements. CACs are the lowest required level of cost categorization and collection used within the accounting system for categorizing "why" funds were used. Cost Account Codes are listed in the SABRS data dictionary. CACs also point to specific cost categories in the accounting system called SABRS Activity and Sub-Activity Group codes. We will now discuss the SABRS group codes and then discuss how they are relevant to CAC selection.

(a) SABRS Activity Group Codes (AG) - The Activity Group is a two-digit code used to represent a major category within a command's budget. Basically, it classifies cost into broad areas that allow reporting of obligation and expense information required by DoD or to fulfill the management information requirements imposed by the Navy or Headquarters, Marine Corps. Activity Groups are listed in the SABRS data dictionary. Examples of SABRS Activity Groups are:

- (1) AG code = **AF** (Flight Operations)
- (2) AG code = **BA** (Mission Support)
- (3) AG code = **FM** (Fleet Marine Force)

(b) SABRS Sub-Activity Group Code (SAG) - A two-digit code which represents a finer functional breakdown within the Activity Group. Sub-Activity Groups are listed in the SABRS data dictionary. Under Activity Group **FM** (Fleet Marine Force), the associated Sub-Activity Groups are

- (1) **70** = Maintenance of Equipment,
- (2) **71** = Administration/Operations,
- (3) **72** = Training.

(7) BUDGET REPORTING CODE (BRC): This is a two-digit code which is used to track and collect all costs (regardless of command, fund administrator, fund code, etc.) for a specific high-interest program. By use of a standard BRC code throughout the Marine Corps, all costs and financial information pertaining to operations such as Desert Storm or specific exercises such as Team Spirit can be captured and quickly identified at the headquarters level. The BRC code is not a required field in the FIP.

Note: The only difference between the Budget Reporting Code (BRC) in the Financial Information Pointer and the Special Interest Code in a Fund Control Key record is the name of their codes. Both function to identify high-interest programs. The data elements contained in each code are identical.

(8) JOB ORDER NUMBER/LOCAL USE CODE (JN/LU): This is a four-digit code which serves the dual purpose of tracking work performed by facilities through the Job Number (JN) and tracking individual activities through the Local Use (LU) code. These codes are determined at the local command level. The use of a JN/LU code is a local command decision; it is not a required field under SABRS.

(9) REIMBURSABLE ORDER NUMBER (RON): This is a three-digit code which is locally assigned to identify a specific request for reimbursable work which has been accepted. A RON must be cited in the FIP for funds which are executed under an accepted reimbursable order (reimbursable orders will be discussed in detail in later classes). This field is left blank for non reimbursable FIPs.

(10) REIMBURSABLE BILLING CODE: This is a one-digit code which is locally assigned for billing purposes to identify a line of accounting data to a reimbursable customer based on the RON assigned. This field should reflect the last digit of the customer's Accounting Classification Reference Number (ACRN) (i.e., customer's ACRN = 'AA' than RBC = 'A'. This field must have data entered into it if the RON field is used; otherwise, it is left blank.

2. SPENDING PROCESS VARIANT OF THE FINANCIAL INFORMATION POINTER (FIP). (15 MIN)

a. In the Spending Process of SABRS for the 1106/1107 appropriations, a variant of the FIP is used for spending transactions. The data element codes that make up the Spending Process FIP differ slightly from the FIP which is used in the O&M Travel, Reimbursable, and Labor processes. There are eleven (11) fields in the Spending Process FIP vice ten (10) found in the original FIP that we discussed earlier. Additionally, some of the fields carry different names, though they have the same data elements.

b. Figure (3) is a crosswalk of the Travel/Reimbursable/Labor FIP and the Spending Process FIP. It is easy to see, that the two forms of the FIP are almost identical except for a few name changes and the addition of a field to highlight the Object Class.

Financial Information Pointer (FIP)	Spending Process FIP Equivalent
MAJOR ACTIVITY CODE (MAC)	WORK CENTER ID (WCI)
FUND ADMINISTRATOR (FA)	BUDGET EXECUTION ACTIVITY (BEA)
WORK CENTER (WC)	BUDGET EXECTION SUB-ACTIVITY (BESA)
FUND CODE (FC)	FUND CODE (FC)
OBJ CLASS/SUB OBJ CLASS (OCSOC)	OBJECT CLASS (OC) * SUBOBJ CLASS CODE (SOC) **
COST ACCOUNT CODE (CAC)	COST ACCOUNT CODE (CAC)
BUDGET REPORTING CODE (BRC)	SPECIAL INTEREST CODE (SPCL INT)
JOB NO LOCAL USE CODE (JN/LU)	JOB NO LOCAL USE CODE (JN/LU)
REIMBURSABLE ORDER NO (RON)	REIMBURSABLE ORDER NO (RON) ***
REIMBURSABLE BILL CODE (RBC)	REIMBURSABLE BILL CODE (RBC)

Figure (3)

Notes: * For the Spending Process variant of the FIP, a 3-digit OC is used (i.e., 310 = Equip)

** For the Spending Process FIP, the 4-digit SOC is constructed exactly the same as the OC/SOC in the original FIP (i.e., 2607 OC/SOC = 2607 SOC)

*** For the Spending Process FIP, the RON is the 15 digit SDN of the reimbursable order

REFERENCES:

1. MCO P7300.8
2. DFAS-CL (NAVSO P) 1000.2-M.
3. SABRS Users Manuals
4. SABRS Data Dictionary
5. DOD Defense Accounting Classification Crosswalk (DACC)